

HOUSE BILL No. 2015

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 6-6-5-10; IC 12-23-14-14; IC 12-24-16-3; IC 14-22-12-9; IC 31-12-1-9; IC 31-31-9-11; IC 32-12-1-21; IC 33-5; IC 33-19; IC 36-2-7.

Synopsis: Levy for court funding. Requires a county to deposit court fees in a court fund established by the county instead of depositing them in the county's general fund. Provides that certain court related expenditures shall be paid from the court fund if they are not paid from the family and children's fund.

Effective: July 1, 2001; January 1, 2002.

Scholer, Welch, Goeglein

January 17, 2001, read first time and referred to Committee on Courts and Criminal Code.

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Introduced

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 2015

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-18.5-9.7, AS AMENDED BY P.L.273-1999,
2 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2002]: Sec. 9.7. (a) The ad valorem property tax levy
4 limits imposed by section 3 of this chapter do not apply to ad valorem
5 property taxes imposed under any of the following:

6 (1) **IC 6-1.1-18.7.**

7 (2) IC 12-16, except IC 12-16-1.

8 ~~(2)~~ (3) IC 12-19-5.

9 ~~(3)~~ (4) IC 12-19-7.

10 ~~(4)~~ (5) IC 12-20-24.

11 (b) For purposes of computing the ad valorem property tax levy
12 limits imposed under section 3 of this chapter, a county's or township's
13 ad valorem property tax levy for a particular calendar year does not
14 include that part of the levy imposed under the citations listed in
15 subsection (a).

16 (c) Section 8(b) of this chapter does not apply to bonded
17 indebtedness that will be repaid through property taxes imposed under

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IN 2015—LS 7065/DI 92+



1 IC 12-19.

2 SECTION 2. IC 6-1.1-18.7 IS ADDED TO THE INDIANA CODE
3 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2002]:

5 **Chapter 18.7. Court Fund**

6 **Sec. 1. Each county shall establish a court fund to be funded by**
7 **an ad valorem property tax and court related fees. A county is not**
8 **required to deposit miscellaneous revenue, including county**
9 **income tax revenue under IC 6-3.5, financial institutions tax**
10 **distributions under IC 6-5.5, and motor vehicle excise tax revenue**
11 **under IC 6-6-5, in the fund.**

12 **Sec. 2. Before a tax is levied under this chapter, the presiding**
13 **judge of each court in the county must:**

14 (1) adopt a proposed budget for the use of the money it will
15 receive from the levy; and

16 (2) submit the budget to the county fiscal body.

17 The county fiscal body may review and modify the proposed
18 budget.

19 **Sec. 3. The county fiscal body shall make appropriations from**
20 **the court fund to pay the county's share of all court costs for each**
21 **circuit, superior, probate, and county court in the county that are**
22 **not paid from the family and children's fund established under**
23 **IC 12-19-7-3. A county's share of court costs includes the**
24 **following:**

25 (1) Paying office expenses.

26 (2) Paying court personnel costs.

27 (3) Providing adult probation.

28 (4) Providing juvenile probation.

29 (5) Providing juvenile detention.

30 (6) Providing public defenders.

31 (7) Supplementing juror fees.

32 (8) Providing court established alcohol and drug services
33 programs that are not funded from user fee funds.

34 (9) Paying the department of correction fifty percent (50%)
35 of the costs associated with juveniles held in the custody of the
36 department.

37 (10) Paying the county's share of community corrections
38 expenses.

39 (11) Paying the salaries of deputy prosecuting attorneys,
40 except for the salary of the chief deputy prosecuting attorney
41 and the salaries of deputy prosecuting attorneys employed in
42 the Title IV-D program.



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(12) Paying pension trust payments.

Sec. 4. For property taxes first due and payable after December 31, 2002, a county may impose a court fund property tax levy for an ensuing calendar year that does not exceed the product of:

(1) the assessed value growth quotient determined under IC 6-1.1-18.5-2 for the county for the ensuing calendar year; multiplied by

(2) the maximum court fund property tax levy that the county could have imposed for the calendar year immediately preceding the ensuing calendar year under the limitations set by this chapter.

Sec. 5. (a) For property taxes first due and payable in 2002, the state board of tax commissioners shall determine each county's maximum permissible levy under this chapter. However, the maximum levy for 2002 may not exceed the remainder determined under STEP THREE of the following formula:

STEP ONE: Determine the amount spent by the county for expenditures described in section 3 of this chapter during the 2001 calendar year.

STEP TWO: Multiply the amount determined under STEP ONE by one and one-tenth (1.1).

STEP THREE: Subtract the average annual amount of court fees and miscellaneous revenues received by the county and used for expenditures described in section 3 of this chapter after December 31, 1997, and before January 1, 2001, from the amount determined under STEP TWO.

(b) The state board of tax commissioners shall reduce each county's 2002 maximum general fund levy for purposes of IC 6-1.1-18.5 by:

(1) the amount of the county's maximum court fund levy for 2002 under this chapter; minus

(2) the greater of:

(A) the difference between the three (3) year average of the court fees and miscellaneous revenues determined under subsection (a) and the largest amount of court fees and miscellaneous revenues received during a single calendar year and used to compute the average under subsection (a); or

(B) zero (0).

The reduced maximum levy becomes the county's general fund levy for purposes of determining the county maximum general fund levy under IC 6-1.1-18.5 after 2001.

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(c) The state board of tax commissioners may authorize the transfer of an amount from a county's general fund to the county's court fund under this subsection. The amount transferred may not exceed the amount of court fees deposited in the county general fund in 2001. The amounts transferred do not reduce the county maximum general fund levy that the county may impose in 2002. The maximum county court fund levy that may be imposed in 2002 shall be reduced by the amounts transferred.

Sec. 6. The state board of tax commissioners may adopt rules under IC 4-22-2 to govern which classes of expenditures are payable from a court fund property tax levy under this chapter and which classes of court related fees must be deposited in the court fund. Rules adopted under this section must promote statewide uniformity in the implementation of this chapter.

SECTION 3. IC 6-6-5-10, AS AMENDED BY P.L.273-1999, SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 10. (a) The bureau shall establish procedures necessary for the collection of the tax imposed by this chapter and for the proper accounting for the same. The necessary forms and records shall be subject to approval by the state board of accounts.

(b) The county treasurer upon receiving the excise tax collections shall receipt such collections into a separate account for settlement thereof at the same time as property taxes are accounted for and settled in June and December of each year, with the right and duty of the treasurer and auditor to make advances prior to the time of final settlement of such property taxes in the same manner as provided in IC 5-13-6-3.

(c) **Except as provided in subsections (d) and (e),** the county auditor shall determine the total amount of excise taxes collected for each taxing unit in the county and the amount so collected (and the distributions received under section 9.5 of this chapter) shall be apportioned and distributed among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed. ~~However,~~

(d) For purposes of determining distributions under this section for 2000 and each year thereafter, the state welfare allocation for each county equals the greater of zero (0) or the amount determined under STEP FIVE of the following STEPS:

STEP ONE: For 1997, 1998, and 1999, determine the result of:

~~(H)~~ **(i)** the amounts appropriated by the county in the year from the county's county welfare fund and county welfare

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administration fund; divided by

(ii) the total amounts appropriated by all the taxing units in the county in the year.

STEP TWO: Determine the sum of the results determined in STEP ONE.

STEP THREE: Divide the STEP TWO result by three (3).

STEP FOUR: Determine the amount that would otherwise be distributed to all the taxing units in the county under this subsection without regard to this subdivision.

STEP FIVE: Determine the result of:

(~~+~~) (i) the STEP FOUR amount; multiplied by

(ii) the STEP THREE result.

The state welfare allocation shall be deducted from the total amount available for apportionment and distribution to taxing units under this section before any apportionment and distribution is made. The county auditor shall remit the state welfare allocation to the treasurer of state for deposit in a special account within the state general fund.

(e) A county is not required to deposit excise taxes in the court fund established by IC 6-1.1-18.7.

(~~+~~) (f) Such determination shall be made from copies of vehicle registration forms furnished by the bureau of motor vehicles. Prior to such determination, the county assessor of each county shall, from copies of registration forms, cause information pertaining to legal residence of persons owning taxable vehicles to be verified from his records, to the extent such verification can be so made. He shall further identify and verify from his records the several taxing units within which such persons reside.

(~~+~~) (g) Such verifications shall be done by not later than thirty (30) days after receipt of vehicle registration forms by the county assessor, and the assessor shall certify such information to the county auditor for his use as soon as it is checked and completed.

SECTION 4. IC 12-23-14-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 14. (a) The costs of an alcohol and drug services program established under this chapter shall be paid out of the city general fund or the county ~~general~~ **court** fund and may be supplemented by payment from the user fee fund upon appropriation made under IC 33-19-8.

(b) The court shall fix the compensation of employees and contractors.

SECTION 5. IC 12-24-16-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 3. The costs specified in this chapter shall be paid out of the county ~~general~~ **court**



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1 fund upon the certificate of the circuit court clerk and the warrant of
2 the county auditor.

3 SECTION 6. IC 14-22-12-9 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 9. (a) Each clerk
5 of the circuit court or agent selling licenses under this article shall
6 report to the director within five (5) days after the close of each quarter
7 the following:

8 (1) The number of each respective kind of licenses sold during the
9 preceding quarter.

10 (2) The serial numbers of the licenses.

11 (3) The number of unsold licenses of each kind remaining in the
12 possession of the clerk or agent.

13 (b) At the time of making the report, the clerk or agent shall remit
14 all money collected for the licenses.

15 (c) The clerk of the circuit court in each county shall retain as the
16 property of the county the service fees provided by section 8 of this
17 chapter from the sale of licenses sold by the clerk. The clerk shall pay
18 the fees promptly into the county ~~general~~ **court** fund as other fees are
19 paid, subject to section 12 of this chapter.

20 SECTION 7. IC 31-12-1-9 IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 9. (a) In each of
22 the judicial circuits in which this chapter applies, judges of the superior
23 and circuit courts may appoint one (1) or more professionally qualified
24 domestic relations:

25 (1) referees;

26 (2) counselors;

27 (3) assistants; and

28 (4) clerks;

29 as are considered necessary to serve at the pleasure of the appointing
30 judge.

31 (b) The appointing judge shall fix the compensation and expense of
32 the personnel appointed under this chapter, which shall be paid out of
33 the county ~~general~~ **court** fund.

34 SECTION 8. IC 31-31-9-11 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 11. All expenses
36 for the operation of the juvenile detention center shall be paid out of
37 the county ~~general~~ **court** fund.

38 SECTION 9. IC 32-12-1-21 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 21. For whatever
40 services the clerk of the circuit court is required to perform under this
41 chapter, he shall be allowed the same fees as are allowed him by law
42 for similar services in other civil proceedings; and the appraisers under

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1 this chapter shall be entitled to one dollar ~~(\$1.00)~~ **(\$1)** per day each for
 2 their services. ~~and~~ The judge of such court shall allow the trustee such
 3 remuneration for his services in executing his trust out of the ~~general~~
 4 **court** fund as such judge may deem just and proper.

5 SECTION 10. IC 33-5-19-4 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 4. The Grant
 7 superior court No. 2 shall hold its sessions in a place to be determined
 8 by the county council of Grant County, Indiana, and the board of
 9 county commissioners of Grant County shall provide and maintain in
 10 the courthouse a suitable and convenient courtroom for the holding of
 11 said court, together with a suitable and convenient jury room and
 12 offices for the judge and the official court reporter. The board of county
 13 commissioners shall provide all necessary furniture and equipment for
 14 the rooms and offices of the court and all necessary dockets, books, and
 15 records for the court. The county council shall make the necessary
 16 appropriations ~~from the general fund of the county~~ for the purpose of
 17 carrying out the provisions of this chapter.

18 SECTION 11. IC 33-5-37-4 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 4. The Morgan
 20 superior court shall hold its sessions in the Morgan County courthouse,
 21 in the city of Martinsville, Indiana, and the board of county
 22 commissioners of Morgan County shall provide and maintain in the
 23 courthouse a suitable and convenient courtroom for the holding of said
 24 court, together with a suitable and convenient jury room and offices for
 25 the judge and the official court reporter. The board of county
 26 commissioners shall provide all necessary furniture and equipment for
 27 the rooms and offices of the court and all necessary dockets, books, and
 28 records for the court. The county council shall make the necessary
 29 appropriations ~~from the general fund of the county~~ for the purpose of
 30 carrying out the provisions of this chapter.

31 SECTION 12. IC 33-5-39-6 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 6. (a) Each court
 33 shall hold its sessions in the Shelby County courthouse, in the city of
 34 Shelbyville, Indiana, and the board of commissioners of Shelby County
 35 shall:

- 36 (1) provide and maintain, in the courthouse, a suitable and
 37 convenient courtroom for the holding of each court, together with
 38 a convenient jury room and offices for the presiding judge and the
 39 official court reporter; and
- 40 (2) provide all necessary furniture and equipment for the rooms
 41 and offices and all necessary dockets, books, and records for each
 42 court.

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(b) The board of commissioners of Shelby County shall have sole and exclusive control over the choice of a courtroom and furnishing it for court use.

(c) The county council of Shelby County shall appropriate sufficient funds: ~~from the general fund of the county~~:

(1) to defray the expense of equipping and furnishing the courtrooms, jury rooms, and offices of the judges and court reporters for the courts; and

(2) for the maintenance of the courtrooms and offices and for all other expenses incidental to the conduct of each court.

SECTION 13. IC 33-5-42-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 5. Superior court No. 2 of Tippecanoe County shall hold its sessions in a place to be determined by the county council of Tippecanoe County, Indiana, and the board of county commissioners of Tippecanoe County shall provide and maintain in the courthouse or at such other convenient place as the board of commissioners or the judge of said court may provide at the county seat, a suitable and convenient courtroom for the holding of said court together with a suitable and convenient jury room and offices for the judge and the official court reporter. The board of county commissioners shall provide all necessary furniture and equipment for the rooms and offices of the court and all necessary dockets, books, and records for the court. The county council shall make the necessary appropriations ~~from the general fund of the county~~ for the purpose of carrying out the provisions of this chapter.

SECTION 14. IC 33-5-47-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 5. The Wayne superior court No. 2 shall hold its sessions in a place to be determined by the county council of Wayne County, Indiana, and the board of county commissioners of Wayne County shall provide and maintain in the courthouse a suitable and convenient courtroom for the holding of said court, together with a suitable and convenient jury room and offices for the judge and the official court reporter. The board of county commissioners shall provide all necessary furniture and equipment for the rooms and offices of the court and all necessary dockets, books, and records for the court. The county council shall make the necessary appropriations ~~from the general fund of the county~~ for the purpose of carrying out the provisions of this chapter.

SECTION 15. IC 33-5-48-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 10. The court shall hold its sessions in a place to be determined and provided by the county council of Wayne County, Indiana. The board of county

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commissioners of Wayne County shall provide and maintain in the courthouse a suitable and convenient courtroom for holding the court, together with a suitable and convenient jury room and offices for the judge, official court reporter, and staff of the court. The board of county commissioners shall provide all necessary furniture and equipment for the rooms, offices, and employees of the court and all necessary dockets, books, and records for the court. The county council shall make all necessary appropriations ~~from the general fund of the county~~ for the purpose of carrying out the provisions of this chapter.

SECTION 16. IC 33-19-1-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 3. (a) Except for the state share prescribed by IC 33-19-7-1 for semiannual distribution, and as provided under IC 33-17-1-4(e) and IC 33-19-6-1.5, within thirty (30) days after the clerk collects a fee, the clerk shall forward the fee to:

- (1) the county auditor, if the clerk is a clerk of a circuit court; or
- (2) the city or town fiscal officer, if the clerk is the clerk of a city or town court.

(b) If part of the fee is collected on behalf of another person for service as a juror or witness, the county auditor or city or town fiscal officer shall forward that part of the fee to the person within forty-five (45) days after the auditor or fiscal officer receives the claim for the fee.

(c) Except for amounts deposited in a user fee fund established under IC 33-19-8, the county auditor shall distribute fees received from the clerk to:

- (1) the county treasurer for deposit in the county ~~general court~~ fund, if the fee belongs to the county; and
- (2) the fiscal officer of a city or town, if the fee belongs to the city or town under IC 33-19-7-3.

(d) Except for amounts deposited in a user fee fund established under IC 33-19-8, the city or town fiscal officer shall deposit all fees received from a clerk in the treasury of the city or town.

(e) The clerk shall forward the state share of each fee to the state treasury at the clerk's semiannual settlement for state revenue.

SECTION 17. IC 33-19-7-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 4. (a) The clerk of a city or town court shall semiannually distribute to the auditor of state as the state share for deposit in the state general fund fifty-five percent (55%) of the amount of fees collected under the following:

- (1) IC 33-19-5-1(a) (criminal costs fees).
- (2) IC 33-19-5-2(a) (infraction or ordinance violation costs fees).

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(3) IC 33-19-5-4(a) (civil costs fees).

(4) IC 33-19-5-5 (small claims costs fees).

(5) IC 33-19-6-16.2 (deferred prosecution fees).

(b) Once each month the city or town fiscal officer shall distribute to the county auditor **for deposit in the county court fund** as the county share twenty percent (20%) of the amount of fees collected under the following:

(1) IC 33-19-5-1(a) (criminal costs fees).

(2) IC 33-19-5-2(a) (infraction or ordinance violation costs fees).

(3) IC 33-19-5-4(a) (civil costs fees).

(4) IC 33-19-5-5 (small claims costs fees).

(5) IC 33-19-6-16.2 (deferred prosecution fees).

(c) The city or town fiscal officer shall retain twenty-five percent (25%) as the city or town share of the fees collected under the following:

(1) IC 33-19-5-1(a) (criminal costs fees).

(2) IC 33-19-5-2(a) (infraction or ordinance violation costs fees).

(3) IC 33-19-5-4(a) (civil costs fees).

(4) IC 33-19-5-5 (small claims costs fees).

(5) IC 33-19-6-16.2 (deferred prosecution fees).

(d) The clerk of a city or town court shall semiannually distribute to the auditor of state for deposit in the state user fee fund established under IC 33-19-9 the following:

(1) Twenty-five percent (25%) of the drug abuse, prosecution, interdiction, and corrections fees collected under IC 33-19-5-1(b)(5).

(2) Twenty-five percent (25%) of the alcohol and drug countermeasures fees collected under IC 33-19-5-1(b)(6), IC 33-19-5-2(b)(4), and IC 33-19-5-3(b)(5).

(3) One hundred percent (100%) of the highway work zone fees collected under IC 33-19-5-1(b)(9) and IC 33-19-5-2(b)(5).

(4) One hundred percent (100%) of the safe schools fee collected under IC 33-19-6-16.3.

(e) The clerk of a city or town court shall monthly distribute to the county auditor the following:

(1) Seventy-five percent (75%) of the drug abuse, prosecution, interdiction, and corrections fees collected under IC 33-19-5-1(b)(5).

(2) Seventy-five percent (75%) of the alcohol and drug countermeasures fees collected under IC 33-19-5-1(b)(6), IC 33-19-5-2(b)(4), and IC 33-19-5-3(b)(5).

The county auditor shall deposit fees distributed by a clerk under this

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subsection into the county drug free community fund established under IC 5-2-11.

SECTION 18. IC 33-19-7-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 7. (a) This section applies to a county in which there is established a pension trust under IC 36-8-10-12.

(b) From the county share distributed under section 2 of this chapter and deposited into the county general fund **before January 1, 2002, and the county court fund thereafter**, the county fiscal body shall appropriate twelve dollars (\$12) for each verified claim presented by the sheriff to the fiscal body under subsection (c). Amounts appropriated under this subsection shall be deposited by the county auditor into the pension trust established under IC 36-8-10-12.

(c) For each service of a writ, order, process, notice, tax warrant, or other paper completed by the sheriff, the sheriff shall submit to the county fiscal body a verified claim of service.

SECTION 19. IC 36-2-7-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 2. Except as otherwise provided by sections 6, 9, and 13 of this chapter, the compensation fixed for county officers and employees under this title is in full for all governmental services and in lieu of all:

- (1) fees;
- (2) per diems;
- (3) penalties;
- (4) costs;
- (5) interest;
- (6) forfeitures;
- (7) percentages;
- (8) commissions;
- (9) allowances;
- (10) mileage; and
- (11) other remuneration;

which shall be paid into the county general fund **or the county court fund.**

SECTION 20. IC 36-2-7-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 9. (a) When the county treasurer performs duties in a second class city under IC 36-4-10-6, the treasurer shall pay fees accruing exclusively on city business into the general fund of the city.

(b) This chapter does not require the county sheriff to pay the following into the county general fund:

- (1) Any damages set forth in a warrant that is issued by the

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1 department of state revenue and on which collection is made by
2 the sheriff, including damages prescribed by IC 6-8.1-8.

3 (2) Sums ~~other than court fees~~, retained by the circuit court clerk
4 for the sheriff from the collections obtained by warrants of the
5 department of workforce development.

6 (3) Sums allowed by IC 36-8 to sheriffs for the feeding of
7 prisoners.

8 SECTION 21. IC 6-1.1-18.5-10.1 IS REPEALED [EFFECTIVE
9 JANUARY 1, 2002].

10 SECTION 22. [EFFECTIVE JULY 1, 2001] (a) **The state board of**
11 **tax commissioners may adopt emergency rules in the manner**
12 **provided by IC 4-22-2-37.1 to implement IC 6-1.1-18.7, as added by**
13 **this act. An emergency rule adopted under this SECTION expires**
14 **on the earlier of the following:**

15 (1) **The date a permanent rule that replaces the emergency**
16 **rule is adopted under IC 4-22-2.**

17 (2) **July 1, 2002.**

18 (b) **This SECTION expires July 2, 2002.**

19 SECTION 23. [EFFECTIVE JANUARY 1, 2002] **IC 6-1.1-18.7, as**
20 **added by this act, applies only to property taxes first due and**
21 **payable and appropriations for calendar years after December 31,**
22 **2001.**

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